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Current Topics.

Ambassadors.

BESIDES their intensely human interest, the reports by Sir NEVILE HENDERSON on the circumstances leading to the termination of his mission to Berlin, illustrate once again that the office of Ambassador is not always one of leisured ease, but may, as was his tenure of the post, be one of tense dramatic interest. The story of his last days in the German capital, during which he exerted all his powers in the effort to avert war, remains a worthy record of valiant service to his country and to the world, second to none in the history of diplomacy. It is of interest to recall that the office of Ambassador is one of great antiquity, and of great responsibility, and, despite the cynically waggish description of a diplomat as "an honest man sent to lie abroad for the commonwealth," the traditions of the office lend no support to the covert insinuation of duplicity. Being an office entailing residence abroad, it might well be thought that its tenure was incompatible with membership of the House of Commons, but as long ago as 1575 it was formally declared by the House "that any person being a member, and in service of Ambassade, shall not be amoved during such service." In the recess of 1850–51, Richard Lalor Sheil, then member for Dungarvan, was appointed Minister Plenipotentiary to the Grand Duke of Tuscany, and the fact was at first overlooked that his seat was not vacated, and so, on the opening day of the session, a new writ was on the motion of the Chief Whip ordered to be made out. At the next sitting, however, the Whip informed the House that he had acted under a misapprehension and he submitted a motion of supersedeas. A discussion followed on the anomalous situation, and thereafter Mr. Sheil applied for the Chiltern Hundreds, and in this way his seat for Dungarvan was vacated. Later appointments of members of Parliament as Ambassadors, notably in the case of Mr. (afterwards Lord) BRYCE, the appointees immediately resigned their seats in the clumsy way in which this could be done, namely, by applying for and being appointed to the fainéant office of Steward of the Chiltern Hundreds.

Barristers on War Service.

IT may, perhaps, be as well to draw the attention of readers to the contents of a letter which appeared in *The Times* of the 30th October. The writer, who signs himself "A Barrister," intimated that conversations with solicitors had led him to think that members of this branch of the legal profession may not fully realise to what extent the Bar Council has invited their co-operation in the preservation of the practices of barristers absent on national service. If a solicitor has been accustomed to brief Mr. X, who is now on active service, he may deliver a brief to any other barrister of his own choice, marking it "Mr. Y (for Mr. X)." It appears that most of the solicitors to whom the writer of this letter has spoken on the subject believe that they must either deliver such briefs to a substitute nominated by Mr. X, or else abandon Mr. X in favour of another barrister, which they prefer to do when Mr. X's own choice of a nominee is not to their liking. All members of the Bar, the writer states, will gladly join in to help an absent friend. It is not very easy to see how the misunderstanding referred to in the letter has arisen. The form of notice to professional clients approved by the Bar Council (which, with the resolution and circular letter, was set out on pp. 783-4 in our issue of the 14th October) contains, *inter alia*, the following passage: "In cases in which a solicitor following his usual practice would probably have employed a serving barrister, the solicitor is invited in the endorsement of the brief or instructions to add to the name of *the barrister whom he selects to do the work* the words 'in the absence of (A.B.) on war service.'" It is true that the name of a barrister prepared to accept a brief or instructions on behalf of a serving barrister may be indicated in the form of circular letter authorised to be sent on behalf of a serving barrister to professional clients, but it need hardly be said that solicitors remain entirely unfettered in their choice of counsel; and it would be matter for regret if a misunderstanding of the kind alluded to in the letter to *The Times* were to defeat the object of the steps which have been taken by the Bar Council, namely that of "preserving as far as possible the practice of every barrister who is unable to attend to it owing to service in H.M. Forces or other whole-time public service in connection with the war."

Town and Country Planning in War Time.

THE Minister of Health has recently addressed to the authorities concerned a circular (No. 1872) on the subject of planning as affected by the outbreak of war. While it is recognised that present conditions will not permit planning authorities to continue their activities as in normal times, it is not, the circular states, possible for planning work to be entirely suspended. The authorities must, for example, continue to deal with such applications for their permission to develop as they receive in pursuance of the Town and Country Planning (General Interim Development) Order, 1933, or of an operative planning scheme; and the Minister will continue to deal with appeals against decisions of planning

authorities as heretofore. Where authorities are unable to deal with applications within the two months prescribed by s. 10 of the Town and Country Planning Act, 1932, they should seek a reasonable extension of time by agreement with the applicants. In the absence of such agreement, where notice is not given within the said period, an authority is deemed, under the Act, to have given permission for interim development unconditionally. Planning authorities are reminded that under s. 70 of the Civil Defence Act, 1939, the rendering of the whole or any part of an area less vulnerable to air raids is among the general objects for which a scheme may be made under the Town and Country Planning Act, 1932. The period within which a planning authority which has adopted a resolution to prepare a scheme is required to adopt a draft scheme, and the period within which the authority must make the scheme after such adoption (as prescribed by arts. 12 and 14 respectively of the Town and Country Planning Regulations, 1933) will be extended as may be necessary. With reference to schemes already made and now before the Minister for his approval, it has been decided to defer, for the time being, the holding of further public local inquiries. Consideration in the Department of schemes in respect of which a local inquiry has not been held has accordingly been suspended. But it is hoped that it will be possible for the consideration of a number of schemes in respect of which a local inquiry has already been held to be continued in the Department with a view to approval in due course. The Minister will in each case, however, consult with the planning authority whether in the light of local circumstances it is desirable to proceed. In general local authorities are urged to bear in mind that they must retain some organisation to deal with interim development and other local planning questions which may arise during the war, and that it is desirable to maintain, if possible, a nucleus of staff which would preserve continuity and secure that full planning activity may be resumed without delay as soon as circumstances permit.

Road Accidents and the Black-out.

THE Minister of Transport recently stated in the House of Commons that the number of persons reported to have died during the month of September as a result of road accidents in Great Britain was 1,130, as compared with 554 in September, 1938. He indicated that information as to the number of injured was not available, but the Pedestrians' Association has suggested that if this had increased proportionately it means that over 40,000 were injured, more than 10,000 of them seriously. Examination of the detailed figures reveals that the principal increase in the number of the killed took place among pedestrians, 633 as against 212. Increases among motor cyclists and pillion riders amounted to 78 and among cyclists to 35, while the number of motor drivers killed rose by three only (from 32 to 35). Another factor in the problem is that the greater increase, both in the aggregate and proportionally, took place on roads subject to a speed limit. The number of persons killed on such roads in September, 1938, was 322. For September, 1939, the corresponding figure was 714—an increase of 392. On roads not subject to a speed limit the increase was 184, from 232 to 416. Suggestions emanating from the headquarters of the Pedestrians' Association include a tightening up of the enforcement of road traffic laws, especially those relating to speed, and a consideration of the desirability of discontinuing "priority" labels, which, it is rightly pointed out, have no legal significance. Motorists, however, are not entirely to blame for the increase. In this connection it may be observed that the Ministry of Home Security recently drew attention to the necessity for more care in the use of hand torches in the streets by pedestrians. Flashing such torches into the line of sight of omnibus drivers approaching stopping places, or in the direction of approaching vehicles when pedestrians desire to cross the road are stigmatised as dangerous practices which have been the cause of several accidents. The public are urged to observe the direction that has been given to the effect that torches must at all times be pointed downwards, and it is emphasised that in no circumstances should they be directed towards the driver of a motor vehicle. Two factors may ease the situation: petrol rationing, which was not in force for the greater part of September, and the new head-lamp mask which has already made its appearance in small quantities and will in due course become compulsory. Meanwhile the London Safety Council recently approved the suggestion that "walk on the left notices" should be posted on pavements, and it may well be urged that in the present exceptional circumstances the adoption of a practice in conformity with such notices has much to recommend it.

Rules and Orders: Preservatives in Food.

THE attention of readers may be briefly drawn to the Public Health (Preservatives, etc., in Food) Amendment Regulations, 1939, which have been made by the Minister of Health under powers conferred by the Food and Drugs Act, 1938, and which came into operation on 20th October as provisional regulations. A Circular (No. 1892) which has been sent to the authorities concerned explains that the object of the regulations is to provide (1) that the direct addition of sodium or potassium nitrate to bacon, ham, or cooked pickled meat shall not be prohibited by the earlier Public Health (Preservatives, etc., in Food) Regulations, and (2) that the total amount of nitrites which may be contained in cooked pickled meat other than bacon and ham shall not exceed in all 200 parts per 1,000,000, including both nitrates derived from any added sodium or potassium nitrate (saltpetre) and nitrites which have been added directly. Suitable amendments are accordingly introduced into the regulations of 1925. The circular and the new regulations are published by H.M. Stationery Office, price 1d. each net.

Recent Decisions.

IN *Hassard-Short* v. *Cawston* (*The Times*, 20th October), the Court of Appeal (Sir WILFRID GREENE, M.R., and CLAUSON and GODDARD, L.JJ.) upheld a decision of SIMONDS, J. [1939] W.N. 242, to the effect that land granted for a school in 1883 reverted on the closing of the school to the estate of the grantor under s. 2 of the School Sites Act, 1841.

In *Lee and Another* v. *Walkers and Another* (*The Times*, 20th October), WROTTESLEY, J., held that where a child, in ignorance, interfered with a dog, assumed to be of mischievous propensity, and was bitten—the child's presence being at the highest tolerated, and not permitted, on the premises—there was no case to answer. The defendants' duty was to keep the dog under proper control, and there had been no failure of that duty.

In *Urban Housing Co., Ltd.* v. *City of Oxford Corporation and Another* (*The Times*, 31st October), the Court of Appeal (Sir WILFRID GREENE, M.R., and CLAUSON and GODDARD, L.JJ.) upheld a decision of BENNETT, J. (83 SOL. J. 715), who had granted an injunction restraining the defendants from interfering with or preventing the plaintiffs from re-erecting certain walls on the plaintiffs' land which, as his lordship held, had been wrongfully demolished by the corporation.

In *Holloway* v. *Poplar Borough Council* (*The Times*, 27th October), ASQUITH, J., held that a resolution to pay under s. 8 of the Poplar Borough Council (Superannuation and Pensions) Act, 1911, a gratuity to an employee was not a grant and did not impose any obligation on defendants (see *Marchant* v. *Lee Conservancy Board*, L.R. 8 Ex. 290; L.R. 9 Ex. 60, at pp. 62, 63), and that the word "gratuity" in the section was wide enough to cover a grant, whether paid in a lump sum or by instalments. The defendants had granted to the plaintiff, a former employee, a lump sum payable at the rate of 10s. a week, and a claim for the balance of the sum outstanding after a few weekly payments was accordingly dismissed.

Criminal Law and Practice.

CONSENT TO ASSAULT.

In a recent police court case at Watford (*R.* v. *Starkey*, *The Times*, 16th August) the chairman of the magistrates made a statement of law which deserves careful examination. On a summons for assault taken out by a wife against her husband, the wife asked for the summons to be withdrawn on the ground that she had forgiven the assault. She said: "I gave him sauce, and he will not have it. He hit me with a whip. I forgive him for what he has done." The magistrate then asked her whether she had decided that she would not give him any sauce, and, on receiving her affirmative answer, he asked whether she was quite willing that he should thrash her if she did, and she again replied "Yes." The chairman then remarked: "It seems to me that you are arranging a new code outside our law here." The defendant said they had been married for nineteen years and he had only hit his wife twice during that time. On binding over the defendant for twelve months not to assault his wife, with a whip or otherwise, the chairman said: "I want to make it quite clear that you cannot treat your wife as if she is a slave. Her statement that she is willing for you to thrash her if she answers you back will not work in a free country like this."

A consideration of the case of *R.* v. *Donovan* [1934] 2 K.B. 498 seems to show that the Watford magistrate's somewhat wide statement of the law on the subject of consent to assault needs some qualification. In that case the appellant was charged at quarter sessions with (*a*) indecent assault, and (*b*) common assault, on a girl of seventeen. The evidence was that he had beaten her with a cane, and the defence was that the girl had consented and that the onus was on the prosecution to prove lack of consent. He was found guilty and was sentenced to concurrent sentences of eighteen months' imprisonment for indecent assault and six months' imprisonment for common assault.

The court delivered a considered and unanimous judgment (read by Swift, J.) allowing the appeal. It was pointed out in the judgment that the beating was in circumstances of indecency, to gratify a form of sexual perversion to which the appellant was apparently addicted, and the medical evidence was that the beating was "fairly severe." There was independent evidence of a telephone conversation which showed that the prosecutrix submitted to going to the place where the beating took place, "with full knowledge of the appellant's intentions and without reluctance."

One of the grounds on which the appeal was allowed was that the chairman failed to direct the jury in accordance with the requirement laid down in *R.* v. *May* [1912] 3 K.B. 572, 575: "The court is of opinion that if the facts proved in evidence are such that the jury can reasonably find consent, there ought to be a direction by the judge on that question, both as to the onus of negativing consent being on the prosecution and as to the evidence in the particular case bearing on the question."

With regard to the contention on behalf of the Crown that this was a case in which it was unnecessary for the prosecution to prove absence of consent, the judgment went on to state that the learned judges had considered the authorities and thought it of importance that they should state their opinion on the law applicable to the case. The law was that no one could license another to do an act which was in itself criminal. In such cases it was never necessary to prove absence of consent. "There are, however," continued the judgment, "many acts in themselves harmless and lawful which become unlawful only if they are done without the consent of the person affected. What is, in one case, an innocent act of familiarity or affection, may, in another, be an assault, for no other reason than that, in the one case there is consent, and in the other consent is absent. As a general rule, although it is a rule to which there are well-established exceptions, it is an unlawful act to beat another person with such a degree of violence that the infliction of bodily harm is a probable consequence, and when such an act is proved, consent is immaterial."

The court then referred to some of the well-established exceptions to the general rule that an act likely or intended to cause bodily harm is an unlawful act. Such are the exceptions of manly diversions such as foils or wrestling, where bodily harm is not the motive, and rough and undisciplined sport or play, where bodily harm is not the motive. The court held that the case did not come into either of those categories. The jury, however, should have been directed that they had first to be satisfied that the blows struck by the prisoner were likely or intended to do bodily harm to the prosecutrix. "For this purpose we think that 'bodily harm' has its ordinary meaning and includes any hurt or injury calculated to interfere with the health or comfort of the prosecutor. Such hurt or injury need not be permanent, but must, no doubt, be more than transient and trifling." The question as to the likelihood or intention of bodily harm was never left to the jury and therefore there had been misdirection.

An old writer once said that it was permitted to a husband to chastise his wife with a rod no thicker than a man's thumb, but such a view could not prevail in these days of sex equality, even if the chastisement could not cause bodily harm. Where however there is full consent by a penitent wife, and the circumstances of the case are such that there was no likelihood or intention of bodily harm, it is wrong to suggest that the law could interfere in what is an entirely domestic affair.

A HORSE AS "GOODS SUBJECTED TO TREATMENT."

An ingenious contention was put forward in *Nugent* v. *Phillips* [1939] W.N. 359, on 16th October in the Divisional Court as to the application of the Road and Rail Traffic Act, 1933, s. 1, subs. (5) (*b*). The appellant had been charged before the Berkshire Justices "for that he on 23rd November, 1938, being the holder of a private carrier's C licence granted . . . under s. 1, subs. (1) of the Road and Rail Traffic Act, 1933, subject to the condition, *inter alia*, that no vehicle which is for the time being an authorised vehicle shall be used for the carriage of goods for hire or reward, unlawfully did fail to comply with the said condition, in that he, on the Oxford-Farringdon Road, did use a goods vehicle, to wit a horse-box, being an authorised vehicle under the said licence, for the carriage of goods, to wit a horse, for hire or reward, contrary to s. 9, subs (1) of the Act." The horse in question was being trained by the appellant, and he carried it, on the date in question, in the horse-box to a race-course, where it ran a race. He was paid by the owner of the horse for taking it to the course.

It was argued on his behalf that the training of the horse brought the case within the exception in s. 1, subs. (5) (*b*), which provides that "the delivery or collection by a person of goods which have been, or are to be subjected to a process or treatment in the course of a trade or business carried on by him . . . shall not be deemed to constitute a carrying of the goods for hire or reward." It was said that the horse had been and was to be subjected to treatment.

The Lord Chief Justice pointed out that there was an interval between the training and the resumption of training, and, in dismissing the appeal, said that the contention was one which answered itself. The answer appears to be that in fact the appellant was carrying on two activities for the owner of the horse, one, that of training the horse, and the other that of carrying it for reward, and the Act would in such a case be rendered ineffective if the appellant could successfully plead that one activity rendered the other innocuous.

War and Contracts.

VI.—TRADING WITH THE ENEMY.

TRADING with the enemy is illegal at common law. But in the war of 1914 the specific offences sought to be prohibited were defined and particularised by statute, and in the Trading with the Enemy Act, 1939, the precedent has been followed and amplified. The Trading with the Enemy Act, 1914, and the Amending Acts of 1914, 1915, 1916 and 1918 are repealed (s. 17 (3); Schedule). The present Act came into force on 3rd September, 1939: see s. 17 (2) (S.R. & O., 1939, No. 1195). The net is cast very wide; heavy penalties, both of imprisonment and fine, may be imposed upon conviction on indictment or on summary conviction; and provision is made for the collection of enemy debts and the custody of enemy property. The Act, however, is not an exhaustive code, for the Crown's prerogative at common law is expressly saved (s. 16).

First, who, *for the purposes of the Act* is an "*enemy*"? In *Porter* v. *Freudenberg* [1915] 1 K.B. 857, the full Court of Appeal decided that *for the purpose of enforcing civil rights*, mere enemy nationality does not make a person an enemy. The Act adopts the principle: the expression "enemy" "does not include any person by reason only that he is an enemy subject" (s. 2 (1).)

"Enemy subject" is defined in s. 15 (1) as:—

> "(*a*) an individual who, not being either a British subject or a British protected person, possesses the nationality of a state at war with His Majesty; or
>
> (*b*) a body of persons constituted or incorporated in, or under the laws of, any such state."

(In considering whether a person is an "enemy" or "enemy subject," no account must be taken of the state of affairs before the Act, subs. (3).)

Again, it follows from the *Daimler Case* [1916] 2 A.C. 307, that a corporation resident in the United Kingdom might still be an alien enemy if it carries on business in an enemy country. See the propositions stated by Lord Parker at pp. 344–346, especially propositions 3, 5 and 6. For a full exposition of this case see *supra*, pp. 803, 804. This principle, too, is adopted. In the term "enemy" four categories are comprehended: (*a*) a state, or sovereign of a state, at war with His Majesty; (*b*) *any* individual resident in enemy territory (see s. 15 (1)); (*c*) any body of persons, corporate or incorporate, carrying on business anywhere, if the body is controlled by an "enemy" within this section; (*d*) any body of persons incorporated by an enemy state. (Note that the second category follows the principle laid down in *Porter* v. *Freudenberg*, *supra*, 804.

But in addition to this definition by category, the Board of Trade may direct that *specified persons* in neutral countries shall be deemed to be enemies for the purposes of the Act (s. 1 (2)). Under this section the Board of Trade have made two Orders: *The Trading with the Enemy (Specified Persons) Order*, 1939 (13th September, 1939, S.R. & O., No. 1166); and *The Trading with the Enemy (Specified Persons) (Amendment) Order*, 1939 (30th September, 1939, S.R. & O., No. 1333). The first Order contains in twelve pages the names of persons and corporations, with addresses all over the world, who will be deemed to be enemies within the meaning of the Act.

Secondly, what is meant by "*trading with the enemy*"? The answer is found in s. 1 (2) (*a*). The prohibition includes—

> "any commercial, financial or other intercourse or dealings with, or for the benefit of, an enemy."

It is safe to assume that the clause "other intercourse or dealings" means what it says and would be given a very wide interpretation. (See Lord Dunedin's statement in the *Ertel Bieber Case* [1918] A.C. 260, 268, that *any* intercourse with the enemy is forbidden, not merely commercial intercourse.)

Three types of "intercourse or dealings" are particularised, but purely as examples: (i) *The supply of goods* to or for the benefit of an enemy; or obtaining them from an enemy; or trading in, or carrying, goods consigned to or from an enemy, or destined for, or coming from enemy territory; (ii) *The payment of money* or negotiable instruments or securities to or for the benefit of an enemy or to a place in enemy territory; (iii) *The performance of any obligation* to an enemy, whenever undertaken (sc., before or after the Act). Further, by subs. (2) (*b*), a person will be deemed to have traded with the enemy if he does anything which, under the following provisions of the Act, is to be treated as trading with the enemy (e.g., under s. 4 (3) or s. 6 (1)). But (i) if a person has authority from the Board of Trade, the Treasury, or the Home Secretary to do any act, he will not, by this fact alone, be regarded as trading with the enemy; nor (ii) if he simply receives payment from an enemy of money due on a transaction under which all obligations on the part of the recipient had been performed before the war through which the payee became an enemy.

"Enemy territory" is defined in s. 15 (1) as any area under the sovereignty of, or in the occupation of, a power with whom His Majesty is at war, not being an area in the occupation of His Majesty or of an Allied Power. A certificate from the Foreign Office is conclusive (subs. (2)).

"Enemy" in s. 1 includes a person acting on behalf of an enemy (subs. (3)).

Thirdly, what are the *penalties* for trading with the enemy (including a person acting on behalf of an enemy (subs. (3))? They are prescribed by the opening subs. (1), s. 1. Upon conviction on indictment, seven years' penal servitude may be imposed and/or a fine (of unlimited amount). On summary conviction, the sentence may be twelve months' imprisonment and/or a fine of £500. The relevant goods or money may be forfeited by order of the court.

Fourthly, how will the Board of Trade *discover who is trading with the enemy?* Section 3 introduces a system of inspection and supervision of business. The Board may give an inspector a written authority to inspect the books or documents of a named person and to require him and any other person to give information demanded and to enter the business premises (subs. (1)). On the inspector's report the Board may appoint a "supervisor" of a business (subs. (2)). Failure, without reasonable cause, to produce the documents, or to furnish the information, may lead to a fine of £50, on summary conviction, or to six months' imprisonment, or to both (subs. (3)). If a person, to evade this section, destroys or mutilates a book or document, the punishment may be five years' penal servitude and/or a fine, or, on summary conviction, twelve months' imprisonment and/or a fine of £100 (subs. (4)).

The next two sections of the Act deal with the transfer of *negotiable instruments and choses in action* by enemies (s. 4) and the *transfer and allotment of securities* (s. 5).

No assignment of a chose in action by or on behalf of an enemy shall, except with Treasury sanction, confer any rights or remedies; no rights and remedies will be conferred against any party to a negotiable instrument transferred or subsequently transferred, by or on behalf of an enemy (s. 4 (1)). To pay or to discharge a liability from which a person knows that by this section he is relieved, will be regarded as trading with the enemy (see s. 1 (2) (*b*)). It will be a defence, however, to prove—in proceedings under s. 4 (3)—that the defendant reasonably believed that the liability was enforceable against him by a competent court (not a court in the United Kingdom or in an enemy State) and would be enforced against him (subs. (3)). If a claim is made against a person upon a negotiable instrument or chose in action which he reasonably believes it would be illegal to discharge, he may pay the sum due into the High Court, and it will be dealt with according to order of the court. The payment will be a good discharge

for all purposes (subs. (4)). Securities dealt with in s. 5 are not within s. 4 (subs. (5)).

Securities are defined in s. 5 (4). If they are transferred by or on behalf of an enemy, or if, being issued by a limited company, they are allotted or transferred to, or for the benefit of, an *enemy subject* without the Board of Trade's consent, no rights or remedies will pass to the transferee or allottee, except with the sanction of the Board of Trade: no body corporate by whom the securities were issued or are managed shall take cognisance of, or act upon, the transfer, except under the Board's authority (subs. (1)). No share warrants, stock certificates or bonds, payable to bearer, shall be issued in respect of securities within the section, which are registered or inscribed in the name of an *enemy* or a person acting for, or on behalf of, an enemy (subs. (2)). Contravention will be punishable by six months' imprisonent or a fine of £100, or by imprisonment and fine (subs. (3)).

By s. 6 (1) purchasing enemy currency (defined in subs. (2)) will be treated as trading with the enemy.

Section 7 contains a compendious system for the *collection of enemy debts and the custody of enemy property*. By subs. (1), the Board may appoint "custodians of enemy property," to prevent the payment of money to enemies and to preserve enemy property pending arrangements made upon the return of peace. The subsection enables the Board of Trade to make orders upon the six following subjects, containing incidental and supplementary provisions as appear "necessary or expedient": (*a*) Payment may be required to the prescribed custodian of money due to an enemy; (*b*) In prescribed custodians, prescribed enemy property may be vested; (*c*) To prescribed custodians, the right may be given to transfer other enemy property which is not vested in them; (*d*) Custodians may be given the necessary and incidental rights and powers; (*e*) Fees will be prescribed; (*f*) Custodians may require returns, accounts, information and documents. By subs. (2), a person who complies with the requirements or directions of a custodian which are accompanied by his certificate that the money or property comes within an order under s. 7, will be protected from legal proceedings solely due to his compliance. (The certificate will be evidence of the facts stated.) Where money is paid to a custodian or property is vested in him or a direction is given by him: (i) the fact that a person interested in the money or property, and who was an enemy or enemy subject, had died or changed his enemy status, *or* (ii) the fact that some person so interested was wrongly believed by the custodian to be an enemy or an enemy subject, neither of these two facts, by themselves, will invalidate either the payment, the vesting or the direction (subs. (3)). To pay a debt or deal with property which comes within an order under this section, will be an offence, for which the punishment may be imprisonment for six months or a fine of £100, or both imprisonment and fine; the payment or the dealing will be void (subs. (5)). Failure, without good cause, to produce a required document or furnish information required, will be a summary offence; a fine of £10 a day may be imposed during the default (subs. (6)). In subs. (8) certain terms are defined. "Enemy property" means property belonging to, or held, or managed, on behalf of an *enemy or enemy subject*. "Property" means real or personal property; it includes any interest therein, negotiable instruments and other choses in action, and any other right or interest, whether in possession or not.

Under s. 7 the Board of Trade has made *the Trading with the Enemy (Custodian) Order*, 1939, 16th September, 1939, S.R. & O., No. 1198. (For an exposition, see *supra*, pp. 789, 790.) Paragraph 1 specifies the moneys payable to the custodian, without prejudice to the generality of the duty to pay to him moneys otherwise payable to or for the benefit of an enemy. Money which would be payable to any assignee under ss. 4 and 5 shall be paid to the custodian. Payment should be made within fourteen days after the order, or after the day on which the person becomes an enemy, or after the money becomes payable, as the case may be (para. 1 (iv)). Certain savings are found in para. 1 (v). Paragraph 2 deals with "vesting orders," as therein defined. Paragraph 3 empowers the custodian to hold property until the end of the war or to deal with it under directions of the Board of Trade. Without the Board's consent no person may deal with an enemy's property (para. 4). Paragraph 5 specifies the duty, within the prescribed period, to furnish returns, accounts and information and to produce documents. Paragraph 6 is fully explained, *supra*, at pp. 789, 790. Fees payable to the custodian are prescribed in para. 7. Paragraph 8 explains to which custodian payment is to be made: the custodian for that part of the United Kingdom where the person making the payment resides or carries on business.

The Act will not affect s. 1 of the Debts Clearing Offices and Import Restrictions Act, 1934, or orders made under that section, so far as they relate to debts paid to or collected by a clearing office (s. 8 (1)). But any sum received by a clearing office (i) so received when the country with respect to which the order has been made is at war with His Majesty; or (ii) so received before the war, which has not, before the war, passed out of the possession or control of the clearing office, must be retained by the clearing office (subject to s. 1 (4) and (6) of the 1934 Act, relating to overpayments), and subject to an order under this Act requiring the clearing office to pay that sum to the custodian of enemy property (subs. (1) (*a*)). Further, any sum which, under (*a*) a clearing office must retain, will, except in so far as it represents an overpayment made to the clearing office, be regarded as money which would, but for war, be payable to or for an enemy (subs. (1) (*b*)).

False statements made knowingly or recklessly, to obtain any authority or sanction under the Act, or in giving any information for the purposes of the Act or any statutory order, will be punishable by six months' imprisonment and/or a £100 fine (s. 9 (1)).

Where offences by corporations are committed with the consent or connivance or are attributable to any neglect on the part of any director, manager, secretary or other officer, that person also will be guilty of the offence (s. 10). Section 15 (4) states who is deemed to be a director.

By Order in Council the Act may be extended to (*a*) the Isle of Man or Channel Islands; (*b*) Newfoundland or the colonies; (*c*) protectorates; (*d*) mandated territories administered by the English Government; (*e*) other territories where His Majesty has jurisdiction (s. 14).

Company Law and Practice.

Ordinary Mortgages and the Restrictions on the Issue of Securities.

A SHORT time ago I was discussing in this column the provisions of the Defence (Finance) Regulations, 1939, relating to the issue of capital. It may be remembered that these Regulations prohibit the making of an issue of capital except with the consent of the Treasury; that for the purposes of the prohibition a person is deemed to make an issue of capital who (*inter alia*) issues any securities, whether for cash or otherwise; and that "security" is defined to include shares, stock, bonds, notes, debentures, debenture stock and Treasury bills. To the general prohibition against the issue of securities certain exceptions have been made by order of the Treasury, and these I mentioned in my former article.

Questions may well arise (and have, I believe, already arisen) as to what exactly is comprised in the definition of "security," the material part of which I have reproduced

above; and in particular whether an ordinary mortgage given by a company is a security for the purposes of the Regulations with the result that the Treasury's consent is necessary before a company can borrow money on an ordinary mortgage of freehold or leasehold property. This question resolves itself, I think, into two other and more precise questions. First, do the restrictions apply to the granting of a mortgage by *any* person, whether an individual or a corporation? If so, then clearly a company is as much restricted in the giving of a mortgage as anybody else. If not, however, there arises the further question in the case of a company, viz., would the granting of an ordinary mortgage be an issue of a security for the purposes of the Regulations, inasmuch as security is defined to include "debenture"? In other words, is such a mortgage a "debenture"?

Our first consideration, then, is the applicability of the restrictions to the granting of any mortgage. No one would deny that a mortgage is a security in one sense of that word, i.e., an instrument whereby property is pledged to secure the payment of a debt; and although the definition of "security" in the Regulations does not expressly mention a mortgage or charge, it is to be observed that the form of the definition is that "security" *includes* (not "means") shares, debentures, etc., implying that the things specified do not exhaust the meaning of the word for the purposes of the Regulations. Nevertheless, it seems hardly conceivable that mortgages would not have been expressly mentioned if they were to be subject to the restriction. Further, not only is the omission of "mortgage" from the definition significant, but it is also to be noted that the things included, shares, stock, etc., point to the use of the word "security" not primarily in the sense of security for an obligation, but with the popular connotation of "investment." Moreover, what the Regulations restrict is the "issue" of securities, and the word "issue" is hardly apt to describe the granting of an ordinary mortgage; and it must also be borne in mind that the primary restriction is on the "issue of capital." Having regard to these considerations, and especially to the absence of any express reference to mortgages, it is conceived that the restrictions do not apply to the ordinary case of a mortgage.

Then arises the second question: Do they nevertheless apply to a mortgage granted by a company by reason of the fact that security is defined to include "debenture"? Is an ordinary mortgage of a company a debenture? On this point there is the decision of Luxmoore, J. (as he then was), in *Knightsbridge Estates Trust, Ltd.* v. *Byrne* [1938] Ch. 741. (The case went to the Court of Appeal ([1939] Ch. 441), which based its decision on another point and expressly refrained from giving any opinion on the point with which we are concerned.) There the learned judge had to consider whether an ordinary mortgage of freehold property is a debenture for the purposes of s. 74 of the Companies Act, 1929, which, it will be remembered, provides that a condition contained in any debentures shall not be invalid by reason only that the debentures are thereby made irredeemable or redeemable only on the happening of a contingency, however remote, or on the expiration of a period, however long. Section 380 of the Companies Act contains a definition of debenture in these terms: "'Debenture' includes debenture stock, bonds and any other securities of a company whether constituting a charge on the assets of a company or not." Did the words "and any other securities of a company" include as a matter of construction an ordinary freehold mortgage? After considering the history and the circumstances under which s. 74 and the definition section came into being, the learned judge came to the conclusion that an ordinary freehold mortgage was not a debenture for the purposes of s. 74. He pointed out that that section appears with a number of other sections under the general heading "Special Provisions as to Debentures," and that in none of those sections does the word "mortgage" appear; further that mortgages and charges are dealt with specifically in Pt. III of the Act under the title "Registration of Charges," and that s. 79 (10) contains an express provision that in this part of the Act the expression "charge" includes "mortgage." It was clear that in Pt. III of the Act the words "mortgage," "charge" and "debenture" are used as separate and distinct descriptive terms.

The argument, however, was that an ordinary mortgage is a debenture because of the words in the definition section, "any other securities of a company." But the definition section is expressed to apply only "unless the context otherwise requires." Having regard to the fact that there is a separate definition of "charge" as including "mortgage" in Pt. III of the Act and that s. 74 appears with other sections under the heading "Special Provisions as to Debentures," Luxmoore, J., held that s. 74 and those other sections are confined to debentures to the exclusion of mortgages.

Now this does not amount to a decision that an ordinary mortgage is not a debenture. The decision is limited to the meaning of debenture in s. 74 of the Companies Act, and it seems to me to be implicit in the reasoning on which it is based that an ordinary mortgage given by a company is within the phrase "securities of a company" in the definition of debenture: only the context saved a mortgage from being a debenture for the purposes of s. 74. Indeed, the learned judge expressly recognised that a mortgage can be properly described as a security of the company granting it. He pointed out that the definition of debenture in the Act does not appear to be intended to be exhaustive; and that, apart from it, no precise definition of the word is to be found. The term is practically, though not exclusively, confined to documents issued by companies. A debenture either creates or acknowledges a debt; it is usually described in the document itself as such, but there is no necessity for this; and it may or may not contain a charge or security. "Speaking generally the term debenture in the commercial world is used to describe a document securing or acknowledging the payment of money issued by a company, but it would in my opinion certainly be unusual for an ordinary mortgage of freehold property to be so described, although, if such a mortgage is executed by a company, it can properly be described as a security of the company."

The decision, however, is confined to the meaning of the word "debenture" in s. 74 of the Companies Act, and this being so, it cannot be regarded as conclusive of the question whether for any purpose an ordinary mortgage is a debenture. Accordingly, it does not, I think, conclude the question whether the restrictions on the issue of securities, which are defined to include debentures, apply to the granting of a mortgage by a company. This question depends on the meaning of "debentures" in the Defence (Finance) Regulations. The Regulations do not contain a definition; and if we apply the definition contained in the Companies Act, it would seem that an ordinary mortgage is included, since that definition refers to "any other securities of a company." But the definition in the Companies Act is, after all, only for the purposes of the Act and not of general application; and even if it is to be applied to the Regulations, regard must be had to the context which, I have suggested, seems to imply the use in the Regulations of the word "securities" in the sense of investments rather than of security for a debt. On the other hand, if we do not apply the statutory definition of "debenture," but fall back on the general description of a debenture as a document creating or acknowledging a debt, would not an ordinary mortgage of a company answer this description? If so, then are we to conclude that the prohibition on the issue of securities applies to the granting of a mortgage by a company, because a security is defined to include debenture?

It can at least be said that, though a mortgage falls within the general description of a debenture, there does not appear

to be any authority which lays down that an ordinary mortgage *is* a debenture, and that we have the decision in *Knightsbridge Estate Trust, Ltd.* v. *Byrne, supra*, that an ordinary mortgage is not a debenture for all purposes. If I am right in the view that the restrictions do not apply to the granting of a mortgage by an individual, I doubt whether an ordinary mortgage granted by a company would fall within the restrictions, simply because of the definition of security to include debenture. As Luxmoore, J., said in the passage quoted above, "it would be unusual for an ordinary mortgage of freehold property to be described as a debenture"; and it would, I think be even more unusual to describe the granting of a mortgage as the *issue* of a security, which is what the restrictions prohibit. It may be that some of my readers have already had occasion to ascertain the views of the Treasury on the point; if so, it would be interesting to know the result.

A Conveyancer's Diary.

The Compensation (Defence) Act, 1939.

At the outset of the war a very large number of statutes were passed for effecting the transition of our law from peace to war. Most of these were urgent, and all were necessarily passed with practically no discussion. In these circumstances the various enactments must contain numerous errors and omissions: to hold otherwise would be to say that the normal practice of Parliament, discussion and amendment, is so much waste of time. It is one of the functions of this column in war-time to expose the deficiencies of war-time legislation so far as it concerns property law and to demand that Parliament should now, in effect, have the omitted committee stage on the Acts so hurriedly passed. It is no unfair criticism of overworked draftsmen to do this; on the whole the Acts in question are astonishingly well prepared.

The Compensation (Defence) Act, 1939, provides, *inter alia*, that where during the emergency and in the exercise of emergency powers "possession of any land has been taken on behalf of His Majesty," compensation shall be paid by the Crown (s. 1 (1)). "Land," of course, includes buildings or parts of buildings (s. 17 (1), Interpretation Act, 1889, s. 3). Section 2 makes the main provisions regarding the amount of compensation. Suppose, now, that the Government requisition a hotel, as they have done all over the country. Who is to be paid, and how much are they to be paid? I shall assume that immediately before the seizure the hotel was vested in L in fee simple, subject to a mortgage to M, and was leased to T at £10,000 a year, T covenanting to pay the rates and do the repairs, and also covenanting to pay an additional rent of the amount of the fire insurance premiums, which I assume to be £500 a year. T, after paying the outgoings, makes a profit of £10,000 a year, much of which will, of course, be due to the goodwill acquired by him and attached to the building and its locality. The best hotel-keeper in the world can hardly transfer his clientele intact from Brighton to Bournemouth.

By s. 2 (1) the compensation is to be the aggregate of certain sums. First, there is a sum in the nature of rent (s. 2 (1) (*a*) and s. 2 (2)). It is payable to the person entitled to possession apart from the fact that the premises have been seized by the Crown, i.e., in the example given, to T. I return later to its amount and computation. Next, there is a sum payable by the Crown on vacating the premises in the nature of a payment for dilapidations (s. 2 (1) (*b*)); it is payable to the person who is the "owner" when the Crown goes out (s. 2 (3)); i.e., to the person "who is receiving the rack-rent of the land . . . or would so receive the rack-rent of the land if it were let at a rack-rent" (s. 17 (1)). "Rack-rent" means the same as it does in the Public Health Act, 1936 (s. 343 (1)), i.e., "a rent which is not less than two-thirds of the rent at which the property might reasonably be expected to let from year to year, free from all the usual tenant's rates and taxes, and tithe rent-charge (if any), and deducting therefrom the probable average cost of the repairs, insurance and other expenses (if any) necessary to maintain the same in a state to command such rent." In the instance taken, of course, the payment would be to L. The sum payable is to "be deemed to be comprised" in M's mortgage (s. 14). But it seems rather hard on the mortgagee that he should be compelled to take a sum in the hands and disposal of the mortgagor in place of his security, if the whole place is destroyed by fire.

The sum in the nature of rent is to be "a sum equal to the rent which might reasonably be expected to be payable by a tenant in occupation of the land, during the period for which possession of the land is retained in exercise of emergency powers, under a lease granted immediately before the beginning of that period, whereby the tenant undertook to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the land in a state to command that rent" (s. 2 (1) (*a*)).

This provision seems to be unfortunate. In the instance given, T is paying £10,000 a year plus £500 a year for insurance. The £10,000 is just such a rent as is described in s. 2 (1) (*a*), and it seems that £10,000 a year is what T would get from the Crown. As to the £500, the Crown only has to pay the rent which it would pay as tenant on the footing that the *tenant* insured. Hence, the £500 a year would not be payable, and would not be allowed for in computing the primary sum payable. T's position is, indeed, very unsatisfactory. He loses his premises; he loses his goodwill attached to them, and he loses his business to a greater or less degree. What he gets in return is £10,000 a year. But there is nothing to free him from his covenant to pay rent, or to pay additional rent calculated by reference to the insurance premiums. So he has to pay L £10,500 a year. In the result he loses his business and his income and is saddled with finding a net sum of £500 a year out of his other resources, if any.

The compensation for damage is to be calculated as follows: "A sum equal to the cost of making good any damage to the land which may have occurred during the period for which possession thereof is so retained (except in so far as the damage has been made good during that period by a person acting on behalf of His Majesty) no account being taken of fair wear and tear or of damage caused by war operations" (s. 2 (1) (*b*)). "'Fair wear and tear' . . . means such fair wear and tear as might have been expected to occur but for the fact that possession of the property was . . . taken . . ." i.e., taken by the Crown, and "'war operations' means action taken by an enemy or action taken in combating an enemy or in repelling an imagined attack by an enemy." I leave aside the exclusion of damage by war operations, as the questions it raises are part of the wider matter of the Government's general policy of only deciding after the war what to pay for war damage to land. Strictures on such a matter are outside the scope of this column. But in passing I may, perhaps, be permitted to point out that it is very odd to refer to "repelling an imagined attack," i.e., repelling a figment of the mind! I suppose the words could be strained so as to make sense, but in their accurate meaning they do not.

But suppose there is an ordinary civil fire and that several rooms (though not the whole building) are gutted. What is the position then? First, if the damage is made good by the Crown, the Crown have to pay no one, and presumably T would not have to pay on his repairing covenant. But if it is not so made good—if, for example, the Government Office vacates the hotel and seeks a remoter shelter—T is liable on

his repairing covenant, and the compensation is not payable to him, but to the "owner" L (s. 2 (3) and s. 17 (1)). T has to put the premises into repair, but L gets the money and is not bound to hand it over to T. The position is further complicated by the question of insurance. As we have seen, T, though not in occupation, is bound to pay £500 a year in respect of L's fire insurance. Suppose that L keeps the insurance on; that will debar L from receiving the compensation under s. 2 (1) (*b*), because s. 12 (2) provides that: "No compensation shall . . . be payable to any person in respect of any . . . damage to property, if and so far as that person has become entitled, apart from the provisions of this Act, to recover any sum by way of damages or indemnity in respect of that loss or damage." The insurance company, if the policy is kept up, would be bound to pay, and L would be entitled to receive, a sum by way of indemnity. But it is only an indemnity. Accordingly, if the Crown decides to do the repairs or to pay up, the insurance company will not have to pay and the premiums paid to them will turn out to have been wasted. If L and T agree to drop the insurance policy, then the Crown could at least attempt to refuse to pay on the ground either that under the lease L had a right to be paid premiums and that the Crown must not suffer because L failed to enforce that right, or that anyhow L is entitled to receive the whole sum from T by way of damages under the repairing covenant.

I have confined this analysis primarily to the questions between L and T. Further complications arise, of course, between L and M in respect of the covenants to insure and repair which the mortgage would almost certainly contain. But reasons of space forbid me to elaborate them.

The troubles mainly arise from the fact that the Act does not say that the Crown is to be treated as an underlessee and makes no alteration in the existing contractual obligations. It seems clear that the Act ought to be reconsidered. It is a very difficult subject, of course, and it is necessary to see that the Crown is not exploited. But it is equally necessary to be fair to persons ousted from their private property. First, if the Crown damages the goodwill of someone's business it ought to compensate him for the loss he suffers, including the cost of setting up elsewhere and thoroughly advertising the change; second, no one except the Crown ought to be expected to pay for insurances on property occupied by the Crown, let alone be subjected to s. 12 (2), which means that the owner is insuring for the Crown's benefit or that of the insurance company; third, no one ought to be expected to remain liable on repairing covenants in respect of premises from which the Crown has ejected him or his tenant; fourth, there surely ought to be some arrangement by which a person ejected is compensated for disturbance, apart from the matter of destroying the goodwill of a business; fifth, some scheme ought to be devised for preventing compensation in respect of damage to mortgaged property being paid over to the mortgagor for him to spend.

Landlord and Tenant Notebook.

Separate Rating of Flats.

Some years ago the "Notebook" devoted an article to the question of the rateability of flats (79 Sol. J. 176), the object then being to warn tenants who relied on supposed custom, or on their landlords' verbal promises to pay rates, that they (the tenants) might be disappointed. Now recent events have given some landlords, who are or who have made themselves liable for the rates on buildings containing flats, a grievance: when such buildings are in evacuation areas a large proportion of the tenants have left, the vacated flats are unlettable, and the others do not produce enough rent to pay the rates on the whole. It would not be so bad, say the aggrieved parties, if all the tenants in a particular building left, for if no rent were yielded there would at least be no rates to pay, as there would be no rateable occupation.

In many cases there is no remedy at present available. Landlords of flats not in London, let at rents payable quarterly or less frequently, may have agreed under the Rating and Valuation Act, 1925, s. 11 (3), to pay the rates whether the properties are occupied or not. In such a case the only thing the landlord can do is give notice to determine the agreement as soon as possible. Again, when a building is occupied in separate parts, but was not originally constructed for such user, rating authorities outside London have the right, in their discretion, to treat it as a single hereditament (R.V.A., 1925, s. 23 (1)).

But it is clear that the mere fact that the authorities find it convenient to treat one building as a separate hereditament will not justify them in so doing. In *Allchurch* v. *Assessment Committee and Guardians of Hendon Union* [1891] 2 Q.B. 436 (C.A.), a small house was assessed as one hereditament though its two floors were let to different tenants, one of whom appealed when they were entered as joint occupiers. The respondents confirmed the assessment: quarter sessions held that there were two hereditaments, and this decision was upheld by a Divisional Court and the Court of Appeal, where Lord Esher, M.R., said that if this sort of thing caused trouble to the overseers, the overseers were bound by virtue of their office to take that trouble. "They must look not only at the outside of a house, but they must go into the house, or inquire into the state of the house . . ."

In the above case someone took steps to rectify matters as soon as the assessment was made; but there appears to be no reason why the question should not be raised at a later stage. This was done in *Curzon* v. *Westminster Corporation* (1917), 86 L.J.K.B. 198. The facts of this case really began with a tenancy agreement made in 1908 by which one J.H.L. let to the appellant a theatre building, excepting and reserving to the lessor the refreshment room, bars, cloak-rooms and wine-cellars. The respondent corporation entered the appellant and J.H.L. as joint occupiers of the whole building, treating it as one hereditament. J.H.L had covenanted with the appellant to pay the rates, and the appellant was in fact ignorant of the official entry in the rate book until 1915, when he first received a demand note. He asked the authority to alter it by limiting it to his part; they refused, and took proceedings. It was held that he was not liable.

It is not, however, necessary to wait till proceedings are taken. Both the London and the non-London codes contain provisions which can, in my submission, be used to achieve what now may be the desire of many landlords. The Union Assessment Committee Act, 1862, s. 28, in a proviso still applicable to the metropolis, provides "that where by reason of any alteration in the occupation of any property included in such list such property has become liable to be rated in parts not mentioned in such list as rateable hereditaments and separately rated therein, such parts may, where a supplemental valuation list . . . has not been delivered . . . and whether such list has or has not been made, be rated according to such amounts as shall be fair apportioned parts at the annual rateable value appearing," etc. And the Valuation (Metropolis) Act, 1869, s. 72, makes provision for insertions and corrections. While R.V.A., 1925, s. 5 (1), enacts: "The rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the provisions of this Part of this Act and any other enactments relating thereto, and in particular may (*a*) correct any clerical or arithmetical error in the rate; (*b*) correct any erroneous insertions or omissions or misdescriptions; (*c*) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of (i) any newly erected hereditament or any hereditament which

was unoccupied at the time of the making of the rate coming into occupation; or (ii) any change in the occupation of any hereditament; or (iii) any property previously rated as a single hereditament becoming liable to be rated in parts . . ." And s. 37 of the Act provides for revision of current lists at the instance of any person who is aggrieved by, *inter alia*, " the valuation as a single hereditament of a building or a portion of a building occupied in parts."

In London we had an appeal a few years ago, the result of which might have shed more light on the problem if the aggrieved party had taken different steps. This was *R.* v. *Westminster Assessment Committee, ex p. Black* [1934] 1 K.B. 159, C.A. The facts were that a landlord divided a flat into two flats of different sizes and let them separately, whereupon the rating authority, making its annual provisional list, put them down at amounts which, when added up, exceeded the values of the original flat. The list gave separate figures for each of the two flats, and owing to a clerical error valued the smaller flat at the higher amounts and the larger flat at the amounts intended for the smaller property. Thereupon the landlord objected to the valuation of the smaller flat. All this was done under s. 47 of the Valuation (Metropolis) Act, 1869, which deals with provisional lists, the objection being lodged under sub-s. (4). However, the rating authority thus being made to realise its mistake proceeded to ask the assessment committee to alter the list by transposing the two sets of values; and despite the landlord's protest that no objection had been made in respect of the larger flat, this course succeeded. The committee were upheld, both in the Divisional Court and in the Court of Appeal, on the ground that sub-s. (7) empowered an assessment committee to determine upon the subject-matter which has raised the objection, and that subject-matter was the provisional list. In his judgment, Slesser, L.J., took the line that as no apportionment had been made under the Union Assessment Committee Act, s. 28 (proviso), mentioned above, the proper way of looking at the case was to regard the two flats as one hereditament, the valuation as a " combined valuation "; as Romer, L.J., said, the rating authority did what was quite unnecessary; they indicated the process of reasoning.

At the same time it seems likely that the landlord would have been better advised to appeal against the whole " combined " valuation, or to have taken steps to have a proper apportionment carried out. This, of course, will not always suit the interests of landlords—in the leading case on separate rateability, *R.* v. *St. George's Union* (1871), L.R. 7 Q.B. 90, it was the owners of blocks of flats who wanted each block to be treated as one hereditament—but when " combined hereditaments " become partly empty owing to the departure of some of what are, after all, uncombined tenants, it is certainly to the landlord's advantage to have the separate parts separately assessed and entered.

Our County Court Letter.

THE REMUNERATION OF SURVEYORS.

In *Gleeds* v. *Viscount Mandeville*, recently heard at Westminster County Court, the claim was for £75 for professional services. The plaintiffs were quantity surveyors, and their case was that, on the defendant's instructions, they had made a survey of Kimbolton Castle, Huntingdonshire, preparatory to structural alterations. Nothing had been done to the castle since 1707, and, as the only lighting was by candles, the surveying was difficult. The defendant's case was that he had spent about £14,000 on making the castle habitable. The plaintiffs' charges were excessive, e.g., an item of £25 4s. for plans should have been £12 12s., as a competent assistant and a junior could have measured the building and drawn plans in a week. A fee of £500 had been charged by decorators for supervising the extensive repairs and alterations, but the hot water engineers had made no charge for preparing the plans used in their work. His Honour Judge Sir Mordaunt Snagge observed that the plaintiffs were a high-class firm, and the proceedings were no reflection upon them. The only question was the amount to which they were entitled, and judgment was given in their favour for £58 with costs.

HAIRDRESSER AND CUSTOMER.

In a recent case at Southend County Court (*Cayton* v. *Goodman and Others*) the claim was for damages for negligence. The plaintiff was a boarding-house keeper, aged fifty-eight, and her case was that, on the 30th November, 1936, she had had her dair dyed for the first time at the saloon of the first defendant. Soon afterwards her head became swollen, and she had to remain in bed until a few days before Christmas. At the commencement of 1937 she was still confined indoors with dermatitis, and had lost many visitors in that summer through inability to admit them. Owing to the disfigurement of her hair the plaintiff had to say that her house was full. It was alleged that the first defendant had negligently used a dye, called " Imedia," which contained a substance liable to cause injury. The distributors and also the manufacturers were joined as co-defendants. The defence was a denial of negligence, and a director of both the manufacturers and the vendors of the dye gave evidence that it had been proved that two people in 15,000 were affected by the dye. His Honour Judge David Davies, K.C., gave judgment in favour of the distributors and manufacturers of the dye, but in favour of the plaintiff against the first defendant for £150 general damages, and £18 17s. special damage, with costs.

RECENT DECISIONS UNDER THE WORKMEN'S COMPENSATION ACTS.

APPORTIONMENT OF COMPENSATION.

In *Beardsmore* v. *Universal Asbestos Manufacturing Co., Ltd.*, at Kidderminster County Court, the respondent had paid into court £100. The following relatives of the deceased claimed to be dependants: his mother, stepfather, and two step-sisters, aged twenty and fifteen years. The stepfather was unemployed, and was receiving £1 1s. as unemployment benefit. The mother received 15s. a week towards the family fund from the elder step-sister, who earned £2. The younger step-sister contributed 5s. a week out of 10s. earned. The elder step-sister, however, did not wish to benefit from the fund, although she had been partially dependant upon the deceased. His Honour Judge Roope Reeve, K.C., ordered payment out of £50 to the mother and step-father, and the investment of £50 on behalf of the younger step-sister.

Obituary.

Mr. S. BRAIN.

Mr. Sydney Brain, solicitor, and senior partner in the firm of Messrs. Brain & Brain, of Reading, died at Reading on Saturday, 21st October, at the age of seventy-eight. Mr. Brain was admitted a solicitor in 1882, and from 1918 until January of this year he was clerk to the Reading Borough Magistrates.

Mr. W. W. JAMES.

Mr. William Warwick James, solicitor, of Wellingborough, died recently, at the age of sixty-seven. Mr. James was admitted a solicitor in 1895.

Mr. H. L. LESTER.

Mr. Horace Lenton Lester, solicitor, and senior partner in the firm of Lenton Lester & Co., of Walsall, died on Thursday, 12th October, aged sixty-one. Mr. Lester was admitted a solicitor in 1900.

To-day and Yesterday.

LEGAL CALENDAR.

30 OCTOBER.—Sir Charles Crompton, who died on the 30th October, 1865, immediately after resigning his place in the Court of Queen's Bench, got part of his early training as a law reporter. He had been a judge for thirteen years. Like several of his brethren about this time, he was the son of a medical man. One of his last official tasks before his promotion was to sit as one of the commissioners to inquire into the proceedings, practice and jurisdiction of the Court of Chancery to the anomalies of which Dickens had been calling public attention.

31 OCTOBER.—On the 31st October, 1733, Sir Philip Yorke, the Attorney-General, was appointed Chief Justice of the King's Bench. A few days later he was raised to the peerage as Lord Hardwicke. He had had some hesitation about undertaking the change, for he said: "I am doubtful how suitable the office may be to my circumstances at this time of life and with a numerous family." That difficulty was got over by raising his salary and that of his successors from £2,000 a year to £4,000. Three and a half years later he became Lord Chancellor.

1 NOVEMBER.—In these days it is taken for granted that the Attorney-General and the Solicitor-General have their hands full in attending to Crown business, but the practice of confining themselves to it is not yet fifty years old. It was on the 1st November, 1892, that it was announced that in future the Law Officers would abstain from private practice except before the House of Lords and the Judicial Committee of the Privy Council.

2 NOVEMBER.—On the 2nd November, 1818, Sir Samuel Romilly killed himself, broken with grief at the death of his wife.

3 NOVEMBER.—On the 3rd November, 1781, a petition was brought before the Lord Chancellor by a gentleman who alleged that his seventeen year old son, a ward in Chancery, had been decoyed away from his tutor's to marry a Mrs. Greene. It was now sought to bring the lady, her mother, and all concerned in the transaction, before the court to answer for their conduct. Fixing a day for the hearing the Chancellor expatiated on the infamy of such offences, lamenting that there was no punishment severer than imprisonment. But though he ordered the boy to be at once returned to his father, the precocious infant "was no sooner out of court than he conducted his lady to an elegant carriage that stood waiting for her and behaved with the gaiety and gallantry of a full-grown gentleman."

4 NOVEMBER.—There is a good deal of romantic reading in the Law Reports, and if you look up [1894] 1 Q.B. 149, you will find an entertaining case which began on the 4th November, 1893. The plaintiff was a lady named Mighell, and in August, 1885, according to her affidavit, she was introduced to a gentleman calling himself Albert Baker. Their acquaintance ripened speedily, and soon, she said, she was engaged to be married to him. In October she discovered that his common-place pseudonym concealed the dazzling personality of the then Sultan of Johore. After that he returned to India and did not come back for several years. When he did, the lady had a writ for breach of promise of marriage waiting for him. The Court of Appeal held, however, that he was a foreign sovereign and could not be sued.

5 NOVEMBER.—In 1666 the causes and results of the Great Fire were all the talk. On the 5th November, Pepys records: "My Lord Crewe was discoursing at table how the Judges have determined in the case whether the landlords or the tenants, who are in their leases all of them generally tied to maintain and uphold their houses, shall bear the loss of the fire. And they say that tenants should against all casualties of fire, but where it is done by an enemy they are not to do it. And this was by an enemy there having been one hanged upon this very score."

THE WEEK'S PERSONALITY.

From the time he ceased to be Solicitor-General in 1807, Sir Samuel Romilly devoted all the energies of his sensitive and noble nature to the humanisation of the criminal law which since the days of Elizabeth had been growing steadily more ferocious till over a hundred and sixty offences carried the death penalty. So determined was the opposition he met with in Parliament that the actual tangible successes he achieved were small, but though he never lived to see the harvest of his sowing, mercy, thanks to his labours, was soon to ripen in the field of the criminal law. In July, 1818, without his solicitation, the City of Westminster elected him its member and against the background of the triumphant scenes of popular rejoicing when banners proclaimed him "the Friend of the Oppressed," he passed out of English history. In spite of all his activities his married life with a wife tenderly beloved had been his only true life, the very core of his existence. Now his dear Anne fell ill, and after lingering a while she died. For a week he endured his grief with the look of a man dying from an internal wound. Then mind and heart gave way under the intolerable strain, and in a fit of frenzy he cut his throat. So he and his wife were laid together in the same tomb and in death they were not divided.

A STRANGE LANGUAGE.

Two Scottish boys, who appeared at Brentford Juvenile Court recently, spoke an English so completely overlaid by the accent of their native land that another Scot had to act as interpreter. Thus, there was done in all seriousness what the bold Maurice Margarot had once suggested in jest, when he was tried before Lord Braxfield. "Hae ye ony counsel, mon?" asked the rough old judge, who never bent himself to the accent of the South. The prisoner replied that he had not. "Do ye want to hae ony appointit?" continued Braxfield. "No," said Margarot. "I only want an interpreter to make me understand what your lordship says." Lord Chancellor Eldon, although born close to the border of Scotland and married across it, always affected to be unable to understand the Scottish pronunciation. Once when John Scott, afterwards himself a distinguished judge, while arguing a case in the House of Lords, said, in his broadest accent: "In plain English, my lords," Eldon interrupted him half seriously with the correction: "In plain Scotch, I suppose you mean." But Scott was not put off. "Nae matter," he said. "In plain common sense, my lord. And that's the same in all languages, ye'll ken, if ye understand it."

NO INTERPRETER.

In Ireland misunderstandings of peasant dialect by English or half-English judges used often to have fantastic results. At Limerick Assizes in the time of O'Connell, five men were once charged with manslaughter. The evidence against the one who had actually struck the fatal blow was as follows: "I saw Denis Halligan, my lord, him that's in the dock there take a vacancy at the poor soul that's kilt and give him a wipe with a cleh alpeen and lay him down as quiet as a child." Mr. Justice Foster did not realise that to "take a vacancy" was to take a shy and that a "cleh alpeen" was a bludgeon, and after sentencing the four other prisoners to seven years' transportation, he thus addressed Halligan: "I have purposely reserved the consideration of your case for the last. Your crime, as being a participator in the affray, is doubtless of a very grievous nature; yet I cannot avoid taking into consideration the mitigating circumstances that attend it. By the evidence of the witness, it clearly appears that you were the only one of the party who showed any mercy to the unfortunate deceased. You took him to a vacant seat and you wiped him with a clean napkin and (to use the affecting and poetical language of the witness) you laid him down with the gentleness one shows to a little child." The sentence was three weeks' imprisonment.

Notes of Cases.

House of Lords.

Barnes (Inspector of Taxes) *v.* Hely-Hutchinson.

Lord Atkin, Lord Russell of Killowen, Lord Macmillan and Lord Wright.

27th July, 1939.

REVENUE—INCOME TAX—DIVIDEND PAID TO RESIDENT IN UNITED KINGDOM BY FOREIGN COMPANY—DIVIDEND PARTLY ARISING OUT OF PROFITS OF FOREIGN COMPANY ALREADY TAXED IN UNITED KINGDOM—WHETHER TAXPAYER ENTITLED TO PROPORTIONATE RELIEF FROM TAX—INCOME TAX ACT, 1918 (8 & 9 Geo. 5, c. 40), Sched. D, Case J.

Appeal by the Crown from an order of the Court of Appeal (82 SOL. J. 476), affirming an order of Lawrence, J. (81 SOL. J. 884), dismissing the Crown's appeal from a decision of the Commissioners for the General Purposes of the Income Tax Acts allowing an appeal by the respondent, Hely-Hutchinson, against an assessment to income tax made on him under Case V of Sched. D to the Income Tax Act, 1918, for the year 1931-32.

The following facts were proved or admitted: The respondent owned £525 preference shares of Rs.1,000 in an Indian company, which shares were entitled to a fixed cumulative dividend of 8 per cent. a year. The company owned a large number of ordinary shares in two companies registered in England. The whole of the profits of the two British companies were assessed to income tax of the United Kingdom. During the year ending the 5th April, 1931, the Indian company received dividends on its shares in the British companies, which dividends were paid out of profits of the British companies which had borne income tax of the United Kingdom, the tax having been deducted by the two companies from the dividends in question. The Indian company employed those dividends, together with other income which had not borne income tax of the United Kingdom, for the purpose of paying the 8 per cent. dividend on its preference shares. It was agreed between the parties that 44.12 per cent. of the preference dividend was paid by the Indian company out of the taxed dividends received by it from the two British companies. The Indian company paid the dividend in June, 1931, in full without any deduction for income tax. As dividend due to him, the respondent received Rs. 42,000, which amount in full was included in the assessment made on him. It was contended for the respondent that such part of the dividend received by him as was paid out of profits or gains which had already borne income tax of the United Kingdom—namely, 44.12 per cent. of the dividend—could not again be subject to the same tax, and that the assessment should be reduced accordingly. It was contended for the Crown, *inter alia*, that the assessment of the respondent in the full amount of the preference dividend did not involve double taxation. The General Commissioners held that they were bound by *Gilbertson* v. *Fergusson* 7 Q.B.D. 562, and that the assessment must be reduced with regard to that part of the dividend paid by the Indian company which was paid out of profits already taxed in the United Kingdom. Lawrence, J., and the Court of Appeal upheld that decision, and the Crown now appealed.

LORD ATKIN referred to Case V of Sched. D to the Income Tax Act, 1918, and said that it was obvious that, so far as the statute was concerned, the respondent was chargeable on the whole dividend received; and it was not suggested that his claim to an abatement rested on any statutory provision. His case depended on *Gilbertson* v. *Fergusson*, *supra*. But it seemed plain that the exception which the courts were able to imply was based on this very ground, the injustice which would prevail if the tax were payable twice over by the same person in respect of the same thing. Whatever the grounds of the decision, it had stood to the present day, and the Attorney-General did not seek to dispute its validity in facts such as those found in that case. The question was whether that decision affected the present case. In that case, no doubt, as in this, the shareholder was being charged in respect of dividends in a foreign company. In that case the foreign company had been directly charged with income tax on its English profits. In the present case, the foreign company had not been, and could not be, charged with income tax on its dividends derived from the British companies. The fund out of which profits had been declared by the British companies had no doubt been diminished by the incidence of the British tax, and the Indian company had suffered the deduction from their dividends in respect of "tax" which the British companies were entitled to make if they chose. He thought that that distinction made it difficult to apply *Gilbertson* v. *Fergusson*, *supra*, to the case of ordinary shareholders in the Indian company. The preference shareholder who received his full dividend had suffered nothing directly or indirectly. That a larger sum of profits out of which he receives his dividend was diminished by tax was nothing to him as long as there was sufficient left to pay him the sum which the company had contracted to pay. He (his lordship) could see nothing either unjust or contrary to the statute in exacting tax for the first time from him, and he thought that his claim for a proportionate abatement failed. The appeal must be allowed.

COUNSEL: *The Attorney-General* (Sir Donald Somervell, K.C.), and *R. P. Hills; Roland Burrows*, K.C., and *Terence Donovan*.

SOLICITORS: *The Solicitor of Inland Revenue; Sanderson, Lee & Co.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Court of Appeal.

Griggs *v.* Potts.

Slesser, MacKinnon and du Parcq, L.JJ.

10th October, 1939.

COSTS—PAYMENT INTO COURT—APPLICATION FOR LEAVE TO TAKE MONEY OUT OF COURT—NO ORDER AS TO COSTS AFTER DATE OF PAYMENT IN—DISCRETION AS TO ORDER—APPEAL—SUPREME COURT OF JUDICATURE (CONSOLIDATION) ACT, 1925 (15 & 16 Geo. 5, c. 49), s. 31 (1) (*h*)—R.S.C., Ord. XXII, r. 3.

Appeal from Humphreys, J.

The plaintiffs were injured in an accident while riding as passengers in the defendant's motor car. In an action for damages they delivered a statement of claim in August, 1938, alleging negligence on his part. In his defence the defendant denied negligence, but on the 12th January, 1939, he paid £100 into court in respect of the first plaintiff's claim and £600 in respect of the second plaintiff's claim, in each case with a denial of liability. The date fixed for the Norwich Assizes at which the action was set down for trial was the 25th January, but they were postponed and the case came on for trial on the 14th February, 1939. Counsel for the plaintiffs, when it was called on, applied for leave to take the money out of court (see R.S.C., Ord. XXII, r. 3) and asked for the usual order as to costs. Humphreys, J., made an order for payment to the plaintiffs of the amounts paid into court, with costs up to the date of payment in. He made no order as to the subsequent costs. The defendant appealed asking for the action to be tried, or alternatively for an order for payment to him of the costs since payment in.

SLESSER, L.J., allowing the appeal, said that it had been argued that the appeal did not lie because there was no appeal without leave in a case relating to costs only (Supreme Court of Judicature (Consolidation) Act, 1925, s. 31 (1) (*h*);

see *Donald Campbell & Co., Ltd.* v. *Pollak* [1927] A.C. 732; 71 Sol. J. 450, 803). However, this was not an order as to costs only, but one authorising money to be paid out of court. It did not fall within s. 31 (1) (*h*). Though the judge had a discretion as to the order he made, it was subject to appeal, and though normally the court would not interfere with that discretion it had power to remedy an injustice, if it saw one being done. This order would cause injustice. The costs which the defendant had incurred after payment in would not have been incurred if the money had been taken out. The order gave no relief in respect of them and the judge had wrongly exercised his discretion. The case should be treated as if the order had not been made. The action should be tried at the next Norwich Assizes.

MacKinnon and du Parcq, L.JJ., agreed.

Counsel: *Beresford*, K.C., and *Alchin*; *Doughty*, K.C., and *Richard Powell*.

Solicitors: *Kenneth Brown, Baker, Baker*; *Metcalfe, Copeman & Pettefar*.

[Reported by Francis H. Cowper, Esq., Barrister-at-Law.]

Appeals from County Courts.

Ludlam *v.* W. E. Peel & Sons.

Slesser, L.J., and Atkinson, J. 9th October, 1939.

Negligence—Animals—Cows driven along Highway—Collision with Motor Car—No Negligence by Drover—Liability.

Appeal from East Retford County Court.

At 9.30 a.m. on the 20th September, 1938, the plaintiff while driving his car along the Great North Road encountered six cows belonging to the defendants, who were farmers, coming in the opposite direction in charge of a drover, who was conducting them between his employers' farm and a field a mile distant along the road. When the plaintiff first saw them they were on the grass verge, but when his car was only a few yards from them one suddenly ran across the road in front of it causing a collision. The county court judge found that there was no specific act of negligence on the part of the drover, but awarded the plaintiff £18 18s. damages.

Slesser, L.J., allowing the defendants' appeal, said that the judge's view that it was unnecessary to find any specific act of negligence on the drover's part seemed to be taken by Lord Moncrieff in *Harpers* v. *Great Northern of Scotland Railway Co.*, 13 R. 1139, but was not the view of the majority of the court. The county court judge was wrong in his conclusion. The position where an animal was brought on to the highway was different from that where it strayed on the highway (*Deen* v. *Davies* [1935] 2 K.B. 282; 79 Sol. J. 381), but here there was no evidence that the defendants, who had employed a competent drover, had failed to take reasonable care. The judge had sought to impose an absolute duty which did not exist in law.

Atkinson, J., agreed.

Counsel: *Abraham Flint*; *J. B. Willis*.

Solicitors: *Whitworth & Eccleston*, of Nottingham; *Wilkinson, Woodward & Ludlam*, of Halifax.

[Reported by Francis H. Cowper, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Kelner *v.* Kelner.

Sir Boyd Merriman, P. 27th July, 1939.

Divorce—Application under Married Women's Property Act, 1882, s. 17—Money supplied by Wife's Father in contemplation of Marriage—Account in Joint Names—Subsequent Marriage and Dissolution—Held Husband and Wife Jointly Entitled to Balance.

This was an appeal from the decision of the Registrar on an application under the Married Women's Property Act, 1882, s. 17, finding that on the marriage of the parties having been dissolved, the husband was entitled to one-half of a sum of £593 standing in the joint names of husband and wife. The Registrar reported as follows: The parties were married on 15th January, 1933. The petitioner (wife) obtained a decree *nisi* for dissolution of the marriage on 20th June, 1938, on ground of the respondent's desertion. The wife's father had saved, as a working tailor, some £1,000 and upwards. Of his savings he placed £1,000 in the joint names of himself, his daughter and his prospective son-in-law. This was to become the property of the daughter and son-in-law on the marriage taking place on 15th January, 1933; but if the marriage did not take place by the agreed date, the money was to be handed back to the wife's father. By agreement certain sums were drawn out of the account before the marriage. The attached list (admitted) shows the drawings and, on the marriage taking place, the father withdrew his name from the account, leaving it as it now stands in the joint names of the then husband and wife. There was practically no dispute as to the facts save that the father says (and I accept his evidence) that the suggestion that the respondent's name should appear in the account jointly with his and his daughter's came from the respondent. I have come, with the greatest reluctance, to the conclusion that I am bound to regard the payment of the sum of money as being an absolute gift. *Joseph* v. *Joseph* [1909] P. 217, to which my attention was directed, is in my view clearly distinguishable. In my submission the money was a gift to the parties jointly and the respondent is entitled to half the present balance.

Counsel on behalf of the petitioner submitted that the case was governed by the decision in *Joseph* v. *Joseph*, *supra*. That decision was not based on nullity, but rather on an analogy to a variation of a settlement. The registrar obviously thought that, on the facts, the money ought in justice to be paid to the petitioner. The Married Women's Property Act, 1882, s. 17, enabled the court to consider all the circumstances and to do justice between the parties. The money was provided by the father, originally for the petitioner, but the respondent persuaded her to let his name appear in the account. To that extent the money was in the joint names, but only for the purpose of the marriage. That was now at an end, and it was immaterial whether it had been ended by dissolution or nullity. Counsel for the respondent was not called upon.

Sir Boyd Merriman, P., in giving judgment, said that it had been argued that the registrar was wrong in not holding that the case was covered by the authority of *Joseph* v. *Joseph*, *supra*, and that there was no such absolute control by the husband over the fund standing in joint names as would create a gift, and in failing to realise that the court had power to deal with the matter equitably as between the parties. The present was an application under the Married Women's Property Act, 1882, s. 17. Under that Act, after whatever inquiries the court might think it necessary to make, the question remained: Whose property was this? Was it the husband's or was it the wife's? or did it belong to them both jointly? It was wholly different from the procedure for variation of settlement which could be invoked on dissolution of marriage. That procedure assumed that certain sums belonged to one spouse or the other, and that they had been settled in a particular way, and invoked the peculiar jurisdiction of the Divorce Court to alter the disposition and settlement of the property. Here there was a Jewish marriage in which, in accordance with custom, money was provided by the wife's father by way of dowry. The registrar stated that the arrangement was that the money was to be placed in the joint names of the father, the husband and the wife before marriage upon the terms that it was to become the property of the husband and the wife on the marriage taking place before a specified date, or, if the marriage did not then take

place, was to be handed back to the wife's father. The only matter which was in dispute was whether the husband initiated the suggestion, as the registrar found that he did, that his name should be one of those in whose the account stood. The registrar had found that it was an undisputed fact that, if the marriage took place by the agreed date, the money was to be the property of the wife and the husband. The marriage did take place by the appointed date, whereupon the father withdrew his name from the account, leaving it entirely at the disposition of the spouses. Though perhaps it was unnecessary to go into details, it was in fact drawn upon largely for purposes which, though primarily those of the husband, were no doubt also directly for the benefit of the spouses jointly. Five years later the marriage was dissolved, and there was then left a balance of some £583 odd in the account. In those circumstances was the wife entitled to the whole of that money, or were they each entitled to half of it? The registrar had found that there was no escape from holding that each was entitled to half. In the course of the argument it became abundantly clear that the registrar was right, and that there was no escape from that conclusion. Perhaps foolishly, he, his lordship, had suggested that there might be another way of giving effect to the suggestion of counsel for the petitioner that justice should be done by invoking the procedure for variation of settlement. That, he, his lordship, was not now called upon to decide one way or the other, because counsel withdrew all claim for variation of settlement, and relied only on his original application under the Married Women's Property Act, 1882, s. 17. It was perfectly clear on the registrar's findings, that there was no other conclusion to which he could possibly come. The suggestion that he was bound to find the other way on the authority of *Joseph* v. *Joseph*, *supra*, was based on a complete misconception of what that case decided. The whole point of *Joseph* v. *Joseph*, *supra*, although there was no elaborate judgment by Sir John Bigham, P., as appeared on the registrar's report, was this: £400, the sum in dispute in that case, had been provided by the wife's relatives as joint property. Up to that point, the case resembled the present case, but it differed from the present case in that the marriage had been annulled, and in those circumstances the registrar in that case held that the money should be handed back to the wife, the purpose for which it was provided having failed *ab initio*. However, as appeared on the face of the registrar's report, had the marriage subsisted, the money would have been and continued to be joint property. That was precisely what the registrar had found was the effect of the corresponding arrangement in the present case.

COUNSEL: *Acton Pile*, for the petitioner; *Roland Adams*, for the respondent.

SOLICITORS: *Edward Fail; William Daybell.*

[Reported by J. F. COMPTON-MILLER, Barrister-at-Law.]

War Legislation.

(Supplementary List, in alphabetical order, to those published each week in THE SOLICITORS' JOURNAL, *commencing the 16th September to 28th October, inclusive.)*

ROYAL ASSENT.

The following Bills received the Royal Assent on the 31st October:—

Cotton Industry (Reorganisation) (Postponement).
Local Elections and Register of Electors (Temporary Provisions).

Progress of Bills.

House of Lords.

Prices of Goods Bill [H.C.].
Read Second Time. [2nd November.

Statutory Rules and Orders.

No. 1499. **Civil Defence.** Order, dated October 20, applying s. 58 (1) of the Civil Defence Act, 1939, to certain Fire Authorities.

No. 1503/S.108. **Courts (Emergency Powers) Scotland.** Procedure. Act of Sederunt, dated October 13, regulating Proceedings under the Courts (Emergency Powers) (Scotland) Act, 1939.

No. 1492. **Customs.** The Export of Goods (Prohibition) (No. 2) Order, 1939, Amendment (No. 4) Order, dated October 24.

Nos. 1508, 1509 & 1510. Customs. The Export of Goods (Prohibition) (No. 2) Order, 1939. Amendments (Nos. 5, 6 & 7) Orders, dated October 27.

No. 1497. Customs. The Import of Goods (Prohibition) (No. 4) Order, dated October 23.

No. 1504. Customs. The Import of Goods (Prohibition) (No. 5) Order, dated October 25.

No. 1500. **Emergency Powers (Defence).** Order in Council, dated October 27, amending the Defence Regulations, 1939.

No. 1501. Emergency Powers (Defence). Order in Council, dated October 27, amending the Defence (Agriculture and Fisheries) Regulations, 1939.

No. 1507. Emergency Powers (Defence). The Defence Regulations (Isle of Man) (Amendment) Regulations, Order in Council, dated October 27.

No. 1483. Emergency Powers (Defence). Docks and Harbours. The Port of London Authority's (Elections and Appointments) Order, dated October 10.

No. 1477. Emergency Powers (Defence). The Eggs (Maximum Prices) (No. 3) Order, dated October 20.

No. 1487. Emergency Powers (Defence). The Control of Flax (No. 5) Order, dated October 23.

No. 1498/S.107. Emergency Powers (Defence). The Food Control Committees (Ross and Cromarty) Order, dated October 25.

No. 1486. Emergency Powers (Defence). The Control of Non-Ferrous Metals (No. 4) Order, dated October 23.

No. 1494. Emergency Powers (Defence). The Control of Paper (No. 4) Order, dated October 25.

No. 1495. Emergency Powers (Defence). The Control of Paper (No. 5) Order, dated October 25.

No. 1489. Emergency Powers (Defence). The Potatoes (Provisional Prices) (No. 3) Order, dated October 25.

No. 1493. Emergency Powers (Defence). The Rabbits Order, dated October 12.

No. 1513. Emergency Powers (Defence). The Control of Rayon (No. 2) Order, dated October 27.

No. 1338. Emergency Powers (Defence). Road Vehicles and Drivers Order, dated September 15.

No. 1502. Emergency Powers (Defence). The Defence (War Risks Insurance) Regulations Amendment Order in Council, dated October 27.

No. 1511 & 1512. Emergency Powers (Defence). The Control of Wool (Nos. 6 & 7) Orders, dated October 27.

No. 1490. **Factories.** The Net Mending (Overtime) Regulations, dated October 19.

No. 1491. Factories. The Weekly Hours of Young Persons under sixteen in Factories (Printing and Bookbinding) Regulations, dated October 21.

No. 1484/S.106. **Justiciary, High Court of, Scotland.** Procedure. Act of Adjournal, dated October 10, relative to Procedure in Criminal Trials.

No. 1485. **National Service (Armed Forces).** (Adjustment of Contracts) Regulations, dated October 16.

No. 1514/L.25. **Supreme Court, England,** Procedure. The Non-Contentious Probate Rules, dated October 25.

Copies of the above Acts, Bills, S.R. & O.'s, etc., can be obtained through The Solicitors' Law Stationery Society, Ltd., 22, Chancery Lane, London, W.C.2, and Branches.

Rules and Orders.

WHEREAS by section 72 of the Supreme Court of Judicature (Consolidation) Act, 1925, His Majesty may from time to time by Order in Council provide for the appointment of the place at which Assizes are to be held on any Circuit, and for any matters which appear to His Majesty to be necessary or proper for carrying into effect any Order made under that section:

AND WHEREAS it is expedient that henceforth Assizes for the County of Monmouth should be held at Newport instead of Monmouth:

AND WHEREAS on account of urgency this Order should come into immediate operation:

NOW, THEREFORE, His Majesty, by and with the advice of His Privy Council, is pleased to order, and it is hereby ordered, as follows:—

1. Assizes for the County of Monmouth shall henceforth be held at Newport instead of Monmouth.

2. The Order in Council dated the 14th day of May, 1912, as amended by subsequent Orders, and all other Orders, Rules, Precepts, Commitments and Recognizances relating to the Monmouthshire Autumn Assizes, 1939, or to any future Assizes to be held in and for the said County, shall have effect as if all references to "Monmouth" therein were references to "Newport."

3. This Order may be cited as the Circuit (Monmouthshire) Order, 1939.

4. This Order shall come into operation provisionally in accordance with the provisions of section 2 of the Rules Publication Act, 1893, from the date hereof.

Rupert B. Howorth.

1939, No. L.25/1514.

SUPREME COURT, ENGLAND.

PROCEDURE.

THE NON-CONTENTIOUS PROBATE RULES, 1939.

DATED OCTOBER 25, 1939.

I, the Right Honourable Sir Boyd Merriman, President of the Probate, Divorce and Admiralty Division of the High Court of Justice, with the concurrence of the Right Honourable Thomas Hobart Walker, Viscount Caldecote, Lord High Chancellor of Great Britain, and the Right Honourable Gordon, Baron Hewart, Lord Chief Justice of England, by virtue of section 100 of the Supreme Court of Judicature (Consolidation) Act, 1925, and all other powers enabling me in this behalf, hereby order as follows:—

1. [*Interpretation.*]—In these Rules:

"The Principal Registry Rules" means the Rules and Orders and Instructions for the Registrars of the Principal Registry of the Court of Probate in respect of Non-Contentious business, dated the 30th day of July, 1862, as amended by any subsequent Rules.*

"The District Registry Rules" means the Rules and Orders and Instructions for the Registrars of the District Registries of the Court of Probate, dated the 27th day of January, 1863, as amended by any subsequent Rules.

"The Forms annexed" means the forms annexed to the Principal Registry Rules and the District Registry Rules as specified in the second column of the Third Schedule to the Non-Contentious Probate Rules dated the 3rd day of December, 1925.

2. [*Substitution of new rules for existing Rules.*]—The Principal Registry Rules and the District Registry Rules, which are specified by number in the first column of the First Schedule to this Order, are hereby revoked, and the Rules set out in the second column of the said Schedule are hereby respectively substituted for each of the Rules specified in the said first column.

3. [*Amendment of Rule.*]—In Rule 111 of the Principal Registry Rules and in Rule 104 of the District Registry Rules the words "No surety shall be required from a Trust Corporation having its principal office within the jurisdiction, unless the Registrar shall so direct" shall be omitted.

4. [*Rule revoked.*]—Rule No. 47 of the District Registry Rules is revoked.

5. [*Substitution of new forms for existing forms.*]—Those of the forms annexed which are specified by number in the first column of the Second Schedule to this Order are hereby revoked and the forms specified in the second column of the said Schedule are hereby respectively substituted for each of the forms specified in the said first column.

6. [*Short title and commencement.*]—These Rules may be cited as the Non-Contentious Probate Rules, 1939, and shall come into operation on the 15th day of November, 1939.

Dated the 25th day of October, 1939.

F. B. Merriman, P.

We concur
Caldecote, C.
Hewart, C.J.

* S.R. & O. Rev. 1904, XII, Supreme Court, E., p. 756, as amended by S.R. & O. 1921 (No. 649) p. 1287, 1925 (No. 1231) p. 1539, 1926 (No. 1044) p. 1246, 1932 (No. 1015) p. 1685, 1933 (No. 985) p. 1823, 1934 (No. 366) II, p. 604 and 1937 (No. 113) p. 2244.

FIRST SCHEDULE.

Rules revoked.	Rules in substitution for those revoked.
Rule 38 — Principal Registry Rules. Rule 44 — District Registry Rules.	Administration Bonds should be in the form annexed hereto so far as the same is applicable, and unless otherwise by Rule provided, are to be attested by an officer of the Principal Registry or of a District Registry or by a commissioner or other person now or hereafter to be authorised by Act of Parliament to administer oaths, but in no case are they to be attested by the solicitor of the applicant for the grant or the Agent of such solicitor. The signature of the Administrator to such bonds, if not taken in the Principal Registry or a District Registry, must be attested by the same person who administers the oath to such administrator.
Rule 39 — Principal Registry Rules. Rule 45 — District Registry Rules.	Attestation of a Bond shall not be required from a Trust Corporation as defined by Section 175 of the Supreme Court of Judicature (Consolidation) Act, 1925, or any Act amending the same nor from a Company or Corporation duly authorised by its Articles of Association to become surety to an Administration Bond, but such Company or Corporation must file an affidavit by its proper officer to the effect that it is empowered by its Articles of Association to give such a Bond, that the Bond is executed in the manner prescribed by such Articles, and as to the sufficiency of the assets of the Company or Corporation; and the Bond must be sealed with the seal of the Company or Corporation. Every such Company or Corporation must be approved by the Senior Registrar who may, if he thinks fit, accept the aforesaid affidavit if made annually, in lieu of requiring it in each particular case, upon the Company or Corporation undertaking in the event of any alteration in its Articles of Association within the annual period affecting the giving of such Bonds, to file an affidavit forthwith, detailing such alteration.
Rule 40 — Principal Registry Rules. Rule 46 — District Registry Rules.	(1) Subject to the provision of Section 167 of the Supreme Court of Judicature (Consolidation) Act 1925, and except where these Rules otherwise provide, two sureties to a Bond are to be required, but one surety will be accepted when the gross estate to be administered does not exceed £50 or a Company or Corporation as defined by the preceding Rule is surety. (11) No surety shall be required when application for Letters of Administration with or without Will is made:— (*a*) by a Trust Corporation as defined by Section 175 of the Supreme Court of Judicature (Consolidation) Act 1925 or any Act amending the same or by a Trust Corporation jointly with an individual; (*b*) by a Crown servant in his official capacity; (*c*) by a nominee of a public department; (*d*) by trustees of Settled Land for a limited grant in respect of such Settled Land; (*e*) in respect of an estate, of which the administration is under the control and management of the Chancery Division; (*f*) in respect of a 'nil' estate.
Rule 17 — Principal Registry Personal Application Rules.	All Administration Bonds in cases of personal applications are to be executed in this Department, or in a District Registry or before an officer of Customs and Excise duly authorised thereto, but a Bond given by a Company or Corporation in accordance with Rule 39 Non-Contentious Business may be accepted.
Rule 17 — District Registry Personal Application Rules.	All Administration Bonds in cases of personal applications are to be executed in the District Registry making the grant or in some other Probate Registry or before an officer of Customs and Excise duly authorised thereto, but a Bond given by a Company or Corporation in accordance with Rule 45 of the District Registry Rules may be accepted.

SECOND SCHEDULE.

Forms revoked.	Forms in substitution for those revoked.
No. 16 and No. 17 — Principal Registry Rules.	IN THE HIGH COURT OF JUSTICE. PROBATE, DIVORCE AND ADMIRALTY DIVISION. THE PRINCIPAL PROBATE REGISTRY. Know all Men by these Presents that We (1) (2) are jointly and severally bound unto The Principal Probate Registrar in the Sum of (3) Pounds of good and lawful Money of Great Britain to be paid to the said Principal Probate Registrar for which payment well and truly made we bind ourselves and each of us, for the whole, and our (4) firmly by these presents Sealed with our Seal(s) Dated the day of 1 . The Condition of this Obligation is such, That if the above named (5) (6) (1) Set our full names and addresses and description of principals and sureties, if individuals. (2) Set out full title of Trust Corporation and address, or if the surety is a Suretyship Company set out its full title and address. (3) The penalty is double the gross value of the estate for which a grant is sought. (4) Individuals bind themselves and their Heirs Executors and Administrators. Trust Corporations and Suretyship Companies bind themselves and their successors. (5) The principal (6) Set out the capacity in which application is made (in agreement with the capacity in the Oath).

Forms revoked.	Forms in substitution for those revoked.
No. 16 and No. 17—Principal Registry Rules *cont.*	(7) Name and address of the deceased. *Including settled land or including settled land vested in deceased under (quote vesting interest) or limited to certain settled land.
	(8) Delete in an intestacy.
	(9) In an application for a second or subsequent grant insert "left unadministered by" (Grantee of the previous grant).
	(10) Insert the limitation (if any) under which the grant is made.
	(11) Where a Trust Corporation is the Administrator, the limitation (if any) is "until further representation shall be granted."
	(12) When a Creditor applies, insert here "paying all and singular "the debts which he, the said "deceased did owe at his "decease in due course "of administration rateably "and proportionably and "according to priority required "by law, not, however, pre- "ferring his own debt, by "reason of his being Adminis- "trator as aforesaid, nor the "debt of any other person."
	(13) If the deceased died testate delete this clause with the exception of the concluding words "then this Obligation to be void and of none effect, or else to remain in full force and virtue."
	(14) Attestation before a Commissioner for Oaths is not required from a Trust Corporation or a Company or Corporation as Surety.
	(15) Officers of the Company.
	IN THE HIGH COURT OF JUSTICE. PROBATE, DIVORCE AND ADMIRALTY DIVISION. THE DISTRICT PROBATE REGISTRY AT
No. 17 and No. 18—District Registry Rules.	(1) Set out full names and addresses and description of principals and sureties, if individuals.
	(2) Set out full title of Trust Corporation and address, or if the surety is a Suretyship Company set out its full title and address.
	(3) The penalty is double the gross value of the estate for which a grant is sought.
	(4) Individuals bind themselves and their Heirs Executors and Administrators. Trust Corporations and Suretyship Companies bind themselves and their successors
	(5) The principal
	(6) Set out the capacity in which application is made (in agreement with the capacity in the Oath).
	(7) Name and address of the deceased. *Including settled land or including settled land vested in deceased under (quote vesting interest) or limited to certain settled land.

Forms revoked.	Forms in substitution for those revoked.
	(7) deceased of who died on the day of and the intended Administrator (with the Will (8)) of all the Estate which by Law devolves to and vests in the personal representative of the said Deceased.*
	(9)
	(10)
	(11) do, when lawfully called on in that behalf, make, or cause to be made, a true and perfect Inventory of the said Estate which has or shall come to the Hands, Possession or Knowledge of the said intended Administrator, and the same so made do exhibit, or cause to be exhibited, into the Principal Probate Registry of the said Division, whenever required by Law so to do. And the said Estate do well and truly administer according to Law (12)
	And further do make, or cause to be made, a true and just account of the Administration of the said estate, whenever required by Law so to do.
	(13) And if it shall hereafter appear that any last Will and Testament was made by the said Deceased and the Executor or Executors, or other Persons therein named do exhibit the same into the said Division of the said Court, making request to have it allowed and approved accordingly, if the said Administrator being thereunto required, do render and deliver the Letters of Administration (approbation of such Testament being first had and made) in the said Court, then this Obligation to be void and of none effect, or else to remain in full force and virtue. Signed Sealed and Delivered
	by the within named
	in the presence of
	A Commissioner for Oaths. (14)
	The Common Seal of..... was hereunto affixed in the presence of (15)
	(
	(
	Know all Men by these Presents that We (1)
	(2)
	are jointly and severally bound unto The Principal Probate Registrar in the Sum of (3) Pounds of good and lawful Money of Great Britain to be paid to the said Principal Probate Registrar for which payment well and truly made we
	bind ourselves and each of us, for the whole, and our (4)
	firmly by these presents
	Sealed with our Seal(s)
	Dated the day of 1 .
	The Condition of this Obligation is such, That if the above named (5)
	(6)
	(7)
	deceased of who died on the day of and the intended Administrator (with the Will (8)) of all the Estate which by Law devolves to and vests in the personal

Forms revoked.	Forms in substitution for those revoked.
No. 17 and No. 18—District Registry Rules *cont.*	representative of the said Deceased.*
	(8) Delete in an intestacy.
	(9) In an application for a second or subsequent grant insert "left unadministered by" (Grantee of the previous grant).
	(10) Insert the limitation (if any) under which the grant is made.
	(11) Where a Trust Corporation is the Administrator, the limitation (if any) is "until further representation shall be granted."
	(12) When a Creditor applies, insert here "paying all and "singular the debts which he, "the said deceased did owe "at his decease in due course "of administration rateably "and proportionably and "according to priority re- "quired by law, not, however, "preferring his own debt, by "reason of his being Adminis- "trator as aforesaid, nor the "debt of any other person."
	(13) If the deceased died testate delete this clause with the exception of the concluding words "then this Obligation "to be void and of none "effect, or else to remain in "full force and virtue."
	(14) Attestation before a Commissioner for Oaths is not required from a Trust Corporation or a Company or Corporation as Surety.
	(15) Officers of the Company.

Societies.

The Law Society's School of Law.

The Council of The Law Society have under consideration the reopening of the Society's Law School at the Society's Hall in January next.

The lectures and classes in the first term would include all the subjects for the Solicitors' Intermediate Examination which were included in the time-table for the Autumn Term, 1939, which has not been held, and all the subjects for the same examination which would normally be included in the Spring Term, 1940. There would also be a course in Roman Law for the Intermediate Examination in Laws of the University of London.

These courses would also be available for students who on account of the existing conditions wish to take the year's course before articles. This course, if carried out to the satisfaction of the Council, enables a student to comply with the requirements of s. 32 of the Solicitors Act, 1932, before being articled and reduces the period of his articles from five years to four.

The usual correspondence classes in the subjects for the Solicitors' Intermediate and Final (Pass) Examinations would be renewed.

The Council will consider the possibility of arranging for teaching in final subjects when it has been ascertained what is the extent of the demand for such teaching.

All students who would wish to attend if the school reopens are particularly requested to write to that effect to the

Secretary of The Law Society, 142 Newtown Road, Newbury, Berkshire, when they will be sent an entry form.

The Principal will be in his room at The Law Society's Hall, Chancery Lane, W.C.2, on Thursday, the 9th November, from 11 a.m. to 1 p.m. and 2 p.m. to 3 p.m. to interview students who wish to consult him.

Legal Notes and News.

Honours and Appointments.

The Lord Chancellor has appointed Mr. H. C. GUTTERIDGE, K.C., to be a member of the Shipping Claims Tribunal, established under the Compensation (Defence) Act, 1939, in the place of Mr. H. U. Willink, K.C., whose resignation has been approved by the Lord Chancellor.

Mr. KENNETH EVANS, Assistant Solicitor to the Finchley Borough Council, has been appointed to a similar post in the Town Clerk's Department, Brighouse. Mr. Evans was admitted a solicitor in 1938.

Mr. JOSEPH L. ARLIDGE has been appointed Solicitor and Deputy Clerk to the Paignton Urban District Council. Mr. Arlidge was admitted a solicitor in 1910.

The Lord Chancellor has appointed Mr. TREVOR HAVARD HUNTER, K.C., to be the Judge of the County Courts on Circuit No. 58 (Ilford, etc.), and additional Judge at Clerkenwell County Court, in the place of His Honour Judge DAVID DAVIES, K.C., who was recently appointed Judge of the Bloomsbury County Court.

Notes.

Sir William Jowitt, K.C., was on Saturday, the 28th October, returned unopposed as the Labour member for Ashton-under-Lyne.

In support of the resolution of the General Council of the Bar, which appeared in THE SOLICITORS' JOURNAL of the 14th October, the Treasurers of the four Inns of Court have made the following appeal to the members of their respective Inns: "As Treasurers of the four Inns of Court we desire most earnestly to commend to the practising members of our profession the scheme embodied in the recent resolution passed by the General Council of the Bar for preserving and maintaining the practice of barristers absent on war service. We trust it may be a point of honour with all concerned not only to adhere to the terms of that resolution, but to carry it out wholeheartedly in the spirit as well as in the letter so that when he returns a serving barrister may find, so far as honourably possible, his clients undiminished and his practice unimpaired."

Practice Note.

CHANCERY PRACTICE DIRECTION.

COURTS (EMERGENCY POWERS) ACT, 1939.

1. Service of Summonses and Notices under the Act in actions where the Defendant has not appeared shall be personal service and the Ordinary Rules as to service and substituted service shall apply; and

In actions where the Defendant has appeared by Solicitor or in person, service shall be at the address for service.

2. In applications under Section 1, Sub-sections (1), (2) and (3) of the Act, it shall not be necessary in the first instance to support the application by any affidavit.

3. In applications under Section 1 (2) (*a*) the Mortgage Deed, Debenture or other document under which the Applicant seeks to exercise his powers shall be produced to the Master and be entered on his Notes and be read in the Order.

4. No office copies of affidavits need be taken.

5. An Order giving leave to enforce a judgment or order need not be drawn up. The leave and the costs (if any) allowed will be endorsed on the Summons. The costs of an application to enforce a judgment or order for the recovery or payment of a sum of money will be fixed at £2, and 14s. extra if an affidavit of service is required, and the amount added to the Judgment or order.

6. When leave is given to proceed with an existing action the leave will be entered on the Master's Notes.

7. When leave is given to commence an action under Section 1 (2) (*b*) the leave will be endorsed on the Summons and the costs will be costs in the action to be commenced.

A. H. HOLLAND,
Chief Master, Chancery Division.

26th October, 1939.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (26th October 1939) 2%. Next London Stock Exchange Settlement, Thursday, 9th November, 1939.

	Div. Months.	Middle Price 1 Nov. 1939.	Flat Interest Yield.	‡ Approximate Yield with redemption
ENGLISH GOVERNMENT SECURITIES			£ s. d.	£ s. d.
Consols 4% 1957 or after	FA	103	3 17 8	3 15 2
Consols 2½%	JAJO	68	3 13 6	—
War Loan 3½% 1952 or after	JD	91½xd	3 16 6	—
Funding 4% Loan 1960-90	MN	104⅜	3 16 4	3 13 2
Funding 3% Loan 1959-69	AO	90⅜	3 6 1	3 10 4
Funding 2¾% Loan 1952-57	JD	90¾	3 0 7	3 8 11
Funding 2½% Loan 1956-61	AO	84	2 19 6	3 11 11
Victory 4% Loan Av. life 21 years	MS	103	3 17 8	3 15 10
Conversion 5% Loan 1944-64	MN	107⅜	4 13 1	3 0 3
Conversion 3½% Loan 1961 or after	AO	92	3 16 1	—
Conversion 3% Loan 1948-53	MS	95¾	3 2 8	3 8 3
Conversion 2½% Loan 1944-49	AO	94	2 13 2	3 4 11
National Defence Loan 3% 1954-58	JJ	93⅜	3 4 0	3 9 0
Local Loans 3% Stock 1912 or after	JAJO	79¼	3 15 8	—
Bank Stock	AO	310	3 17 5	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	73	3 15 4	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	79	3 15 11	—
India 4½% 1950-55	MN	103	4 7 5	4 3 0
India 3½% 1931 or after	JAJO	81	4 6 5	—
India 3% 1948 or after	JAJO	69½	4 6 4	—
Sudan 4½% 1939-73 Av. life 27 years	FA	107	4 4 1	4 1 4
Sudan 4% 1974 Red. in part after 1950	MN	100	4 0 0	4 0 0
Tanganyika 4% Guaranteed 1951-71	FA	100†	4 1 8	4 0 0
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	102	4 8 3	3 10 0
Lon. Elec. T. F. Corpn. 2½% 1950-55	FA	84	2 19 6	3 17 3
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	90½	4 8 5	4 11 7
Australia (Commonw'th) 3% 1955-58	AO	73½	4 1 8	5 4 9
*Canada 4% 1953-58	MS	105½	3 15 10	3 10 0
Natal 3% 1929-49	JJ	91½	3 5 7	4 4 3
New South Wales 3½% 1930-50	JJ	87½	4 0 0	5 0 1
New Zealand 3% 1945	AO	85½	3 10 2	6 4 6
Nigeria 4% 1963	AO	99½	4 0 5	4 0 8
Queensland 3½% 1950-70	JJ	81½	4 5 11	4 13 1
South Africa 3½% 1953-73	JD	93½xd	3 14 10	3 16 11
Victoria 3½% 1929-49	AO	87½	4 0 0	—
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	74½	4 0 6	—
Croydon 3% 1940-60	AO	85	3 10 7	4 2 4
Essex County 3½% 1952-72	JD	96½	3 12 6	3 13 9
Leeds 3% 1927 or after	JJ	75†	4 0 0	—
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	87¾	3 19 9	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	64xd	3 18 2	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	75xd	4 0 0	—
Manchester 3% 1941 or after	FA	74½	4 0 6	—
Metropolitan Consd. 2½% 1920-49	MJSD	92½xd	2 14 1	3 7 11
Metropolitan Water Board 3% "A" 1963-2003	AO	76½	3 18 5	4 0 7
Do. do. 3% "B" 1934-2003	MS	79	3 15 11	3 17 10
Do. do. 3% "E" 1953-73	JJ	84†	3 11 5	3 17 1
*Middlesex County Council 4% 1952-72	MN	101†	3 19 2	3 18 0
* Do. do. 4½% 1950-70	MN	105	4 5 9	3 18 6
Nottingham 3% Irredeemable	MN	75½	3 19 6	—
Sheffield Corp. 3½% 1968	JJ	95	3 13 8	3 15 9
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	93½	4 5 7	—
Gt. Western Rly. 4½% Debenture	JJ	102½	4 7 10	—
Gt. Western Rly. 5% Debenture	JJ	112½	4 8 11	—
Gt. Western Rly. 5% Rent Charge	FA	105	4 14 4	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	100½	4 19 6	—
Gt. Western Rly. 5% Preference	MA	82	6 1 11	—
Southern Rly. 4% Debenture	JJ	93½	4 5 7	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	101½	3 18 10	3 18 0
Southern Rly. 5% Guaranteed	MA	105	4 15 3	—
Southern Rly. 5% Preference	MA	84	5 19 1	—

* Not available to Trustees over par.
† Minimum price.
‡ In the case of Stocks at a premium, the yield with redemption has been calculated at the earliest date; in the case of other Stocks, as at the latest date.